

Message Text

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12

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R 250122Z NOV 75

FM SECSTATE WASHDC

TO AMEMBASSY STOCKHOLM

UNCLAS STATE 278469

FOR ASSISTANT SECRETARY ENDERS

FOLLOWING REPEAT CANBERRA 7878 ACTION SECSTATE 24 NOV 75

QUOTE

UNCLAS CANBERRA 7878

E.O. 11652: NA

TAGS: ETRD, EMIN, AS

SUBJ: AUSTRALIAN EXPORT TAX ON COAL

REF: STATE 269982

1. THE EXPORT TAX ON COAL IS BEING COLLECTED AT THE RATE OF A\$6/TONNE ON COKING COAL AND A\$2/TONNE ON OTHER COALS EXCLUDING LOW GRADE STEAM COALS. RELATIVE TO LOW GRADE COALS AN AMENDMENT TO THE CUSTOMS TARIFF (COAL EXPORT DUTY) BILL "EXEMPTS FROM THE DUTY, COAL WHICH, IF IT WERE SUBJECTED TO PROXIMATE ANALYSIS, ON AN AIR-DRIED BASIS, WOULD BE CLASSIFIED AS COAL HAVING AN ASH CONTENT GREATER THAN 14 PCT, AND WHICH HAS A CRUCIBLE SWELLING NUMBER OF NOT GREATER THAN 3."

2. THE LARGE COAL EXPORTERS IN QUEENSLAND HAVE NOT REDUCED THEIR EXPORTS AS A RESULT OF THE COAL EXPORT TAX. SINCE PRICE INCREASES TO OFFSET THE EXPORT TAX ARE FOR-
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BIDDEN, THE RESULT OF THE TAX IS TO REDUCE CORPORATE

PROFITS. THERE IS NO EVIDENCE OF ANY PRICE ADJUSTMENT
AND APPARENTLY THE EXPORTERS ARE ABSORBING THE TAX.

3. THE COAL EXPORT TAX MAY HAVE AN EFFECT ON
FUTURE COAL MINING PROJECTS. MANY PROJECTS WILL BE
REASSESSED IN THE FACE OF THE EXPORT TAX.

4. THE "OTHER LEVIES" MENTIONED IN THE BUDGET SPEECH
DO NOT INCLUDE ANY ITEMS SUBJECT TO AN EXPORT TAX.
THESE "OTHER LEVIES" RELATE TO CERTAIN EXCISE, SALES,
AND INCOME TAXES.

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